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Our Case No. 9281- 3989  
Client Reference No. N US00070

## IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Application of: Kanada et al.	)
Serial No. 09/851,776	)
Filing Date: 05/09/2001	) Examiner: William T. Leader
For: THIN-FILM MAGNETIC HEAD HAVING MAGNETIC GAP FORMED OF NIP	) Group Art Unit: 1742 ) )

## RESPONSE TO OFFICE ACTION OF SEPTEMBER 9, 2004

Mail Stop Amendment  
Commissioner for Patents  
P.O. Box 1450  
Alexandria, VA 22313 - 1450

Dear Sir:

This paper is submitted in response to the Office Action of September 9, 2004. Applicants respectfully request reconsideration, reexamination and allowance of Claims 3 - 4 in view of the following amendments and remarks.

Application No. 09/851,776  
Response to Office Action of 09/09/04

**Amendments to the Claims** are reflected in the listing of claims which begins on page 3 of this paper.

**Remarks/Arguments** begin on page 5 of this paper.